

# Infrastructure in Focus:

## The Landscape of Support to Corporate Philanthropy



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## About WINGS

The Worldwide Initiatives for Grantmaker Support (WINGS) is a network of almost 100 philanthropy associations and support organizations in 38 countries around the world whose purpose is to strengthen, promote and provide leadership on the development of philanthropy and social investment. Together WINGS members and network participants represent over 22,000 philanthropic entities from all regions, mobilizing close to US \$140 million. WINGS gives voice to the many cultures of giving and provides its members and other participants with information, knowledge, and peer exchange. Our vision is of a strong global philanthropic community that strives to build more equitable and just societies around the world.



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## Acknowledgments

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We would also like to thank the advisory group who generously shared their time, and extensive experience and knowledge with us:

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- Maria Carolina Suarez – AFE – Asociación de Fundaciones Empresariales
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# Contents

<b>Introduction</b>	<b>2</b>
<b>1. What's in a name</b>	<b>3</b>
<b>2. A Snapshot of Support Organizations Serving Corporate Philanthropy</b>	<b>5</b>
<b>3. Supporting Corporate Philanthropy</b>	<b>9</b>
<b>4. Hot topics</b>	<b>13</b>
<b>5. Mapping the field</b>	<b>16</b>
<b>6. Reflections</b>	<b>19</b>
<b>7. Implications for infrastructure</b>	<b>22</b>
<b>Annexes</b>	<b>24</b>
Annex A: Survey Respondents	24
Annex B: List of 63 WINGS member organizations and network participants working with corporate philanthropy by country	25

# Introduction

Corporate philanthropy is in a phase of rapid growth and is becoming more important to WINGS' members. This report looks at how those members are currently addressing the issue.

The report is mainly drawn from the findings of a survey of WINGS members. It is intended to enable WINGS members to share their experiences, giving the basic material to enable learning between peers and to develop the field into a more coherent community of practice. This is important because it is clear from the results of the survey that WINGS members are at different stages of development in what is an emerging field. Peer learning is particularly useful at this point in time so that WINGS members can develop their skills and capacities in this important area of work.

Two sets of figures are used in the report. In section 5, entitled 'A snapshot of support organizations serving corporate philanthropy', the analysis is based on the 63 WINGS members and network participants that have corporations or corporate foundations among their members and clients. In other sections, the analysis is based on a detailed qualitative survey completed by 39 respondents from 32 organizations.

Section 9, entitled Reflections, widens the scope of the enquiry and looks at what the latest available literature suggests are the major trends against which WINGS members' work unfolds, while section 10 draws out some likely implications for their future efforts.

# 1. What's in a name

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## A lot of labels

How do the respondents' members describe what they do? As we might expect, terms like 'corporate social responsibility', 'corporate engagement', 'private social investment', 'corporate social investment', 'corporate giving' or simply 'giving' all came up again and again. The essence of these terms is how private corporations engage in social affairs over and above their primary goal of making money for their shareholders.

A striking feature of the language is that almost all respondents use more than one term. One used the description: 'Corporate responsibility, CSR, social responsibility, social investment, shared value, responsible business'. Another said: 'CSR, corporate philanthropy, corporate social investment – a little bit of everything, really.' The prevalence of such comments suggests either a vagueness of terminology or a considerable breadth of activity among their members – or, more likely, both.

The diversity of terms used, as noted above, reflects the fact that corporate philanthropy is in a growth phase, and the field has not yet settled on a consistent set of terms to describe its activities. Corporations are exploring forms of social activity and are looking for ways to contribute to the solution of complex challenges – the demands of environmental protection, the implications of what they produce and how they produce it so that they might realize responsibilities beyond the immediate operation of their business.

A willingness to embrace many labels or a reluctance to be tied by terminology is also evident in other research on the topic. The report, *The Future of Corporate Giving*, produced by the Charities Trust and Medicash in the UK in 2013:

'...makes general and indiscriminate use of the expressions "corporate giving", "community investment" and "corporate community involvement." They refer to all contributions that a company makes and enables to community causes – such as cash donations, staff volunteering and in-kind contributions.'

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## A wider view of corporate responsibility

Findings suggest that the kinds of philanthropic activity businesses are involved in is broadening. One respondent suggested:

'We are increasingly using "CSR" as we believe it more accurately reflects the expansive/inclusive view of the field which we encourage – i.e. business-aligned; in support of systemic change; including funding, in-kind giving, time, skills, etc.'

Two others referred specifically to a responsibility towards the environment. One respondent observed:

'At European level, corporate social responsibility is a much broader concept than any form of public-benefit investments or activities a corporation might engage with – and includes governance, environment, work-place issues and may include also different forms of community investment.'

Three others also referred to 'sustainability' among the interests of their members though it was not completely clear if they were referring to the sustainability of the environment.

One respondent felt that corporate social responsibility is 'a term that applies principally to big companies'. Living in a small country where most of the large companies are offshore and most domestic companies are small or medium-sized enterprises (SMEs), this respondent suggested that 'the term business giving is more applicable to national circumstances. Similarly, an African respondent also said that CSR 'is considered a reserve for the large companies'.

To complicate matters on language still further, the term 'private social investment' has the greatest currency in Latin America where for linguistic and cultural reasons, it tends to be used in place of 'philanthropy'.

### Latin America and the Caribbean: a special case

This is global survey and is not the place to discuss in detail the particular requirements of a region. Nevertheless, it's worth pointing out that most private social investment in Latin America and the Caribbean comes from corporate foundations, so corporate philanthropy looms correspondingly larger in the region's philanthropy landscape than it does elsewhere. The implications of this report's findings are therefore likely to apply more urgently to Latin America and the Caribbean than to other regions.

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### Is the idea of 'shared value' shared?

One other point to note is the use of the term 'shared value'. This is a term used by consultants FSG ([www.fsg.org](http://www.fsg.org)) to suggest that company success is linked to social progress.

The term was used by four respondents and seems to be mainly confined to the European-North American tradition – mainly but not exclusively, since one Brazilian respondent also used the expression.



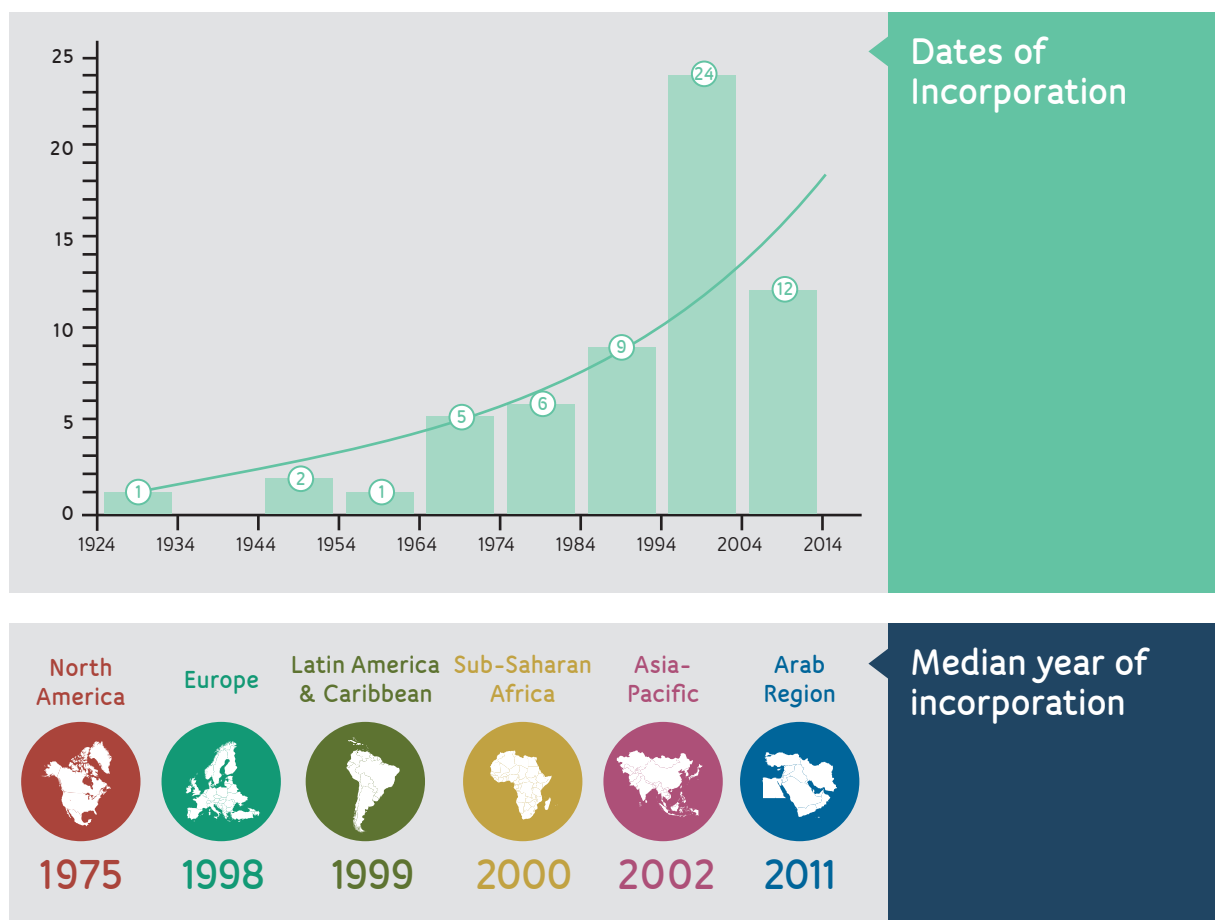
## 2. A Snapshot of Support Organizations Serving Corporate Philanthropy

### Who are they?

This section draws on the 63<sup>1</sup> WINGS' members and network participants that have corporations and/or corporate foundations among their members and clients. Out of those, only five focus exclusively on corporate philanthropy – two in Latin America and one each in North America, Africa and Asia.

Most of WINGS network participants are membership organizations (28 describe themselves as such), nevertheless, as pointed out in WINGS previous report on philanthropy infrastructure, the network concept is becoming more prominent – the number of organizations self-describing as a network rose from 3 to 10. Fifteen call themselves support organizations.

### How old are they?

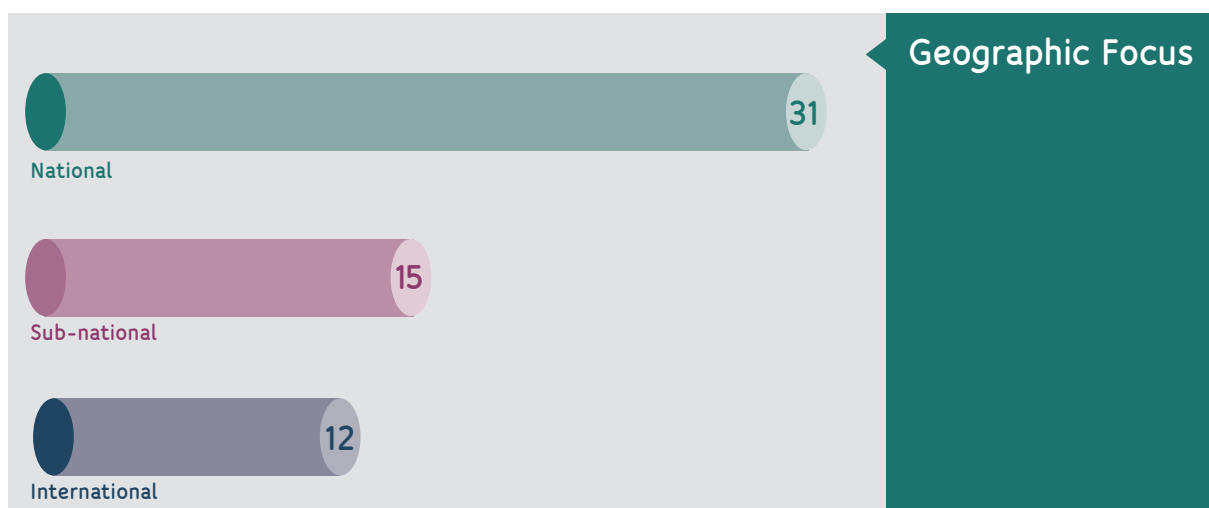
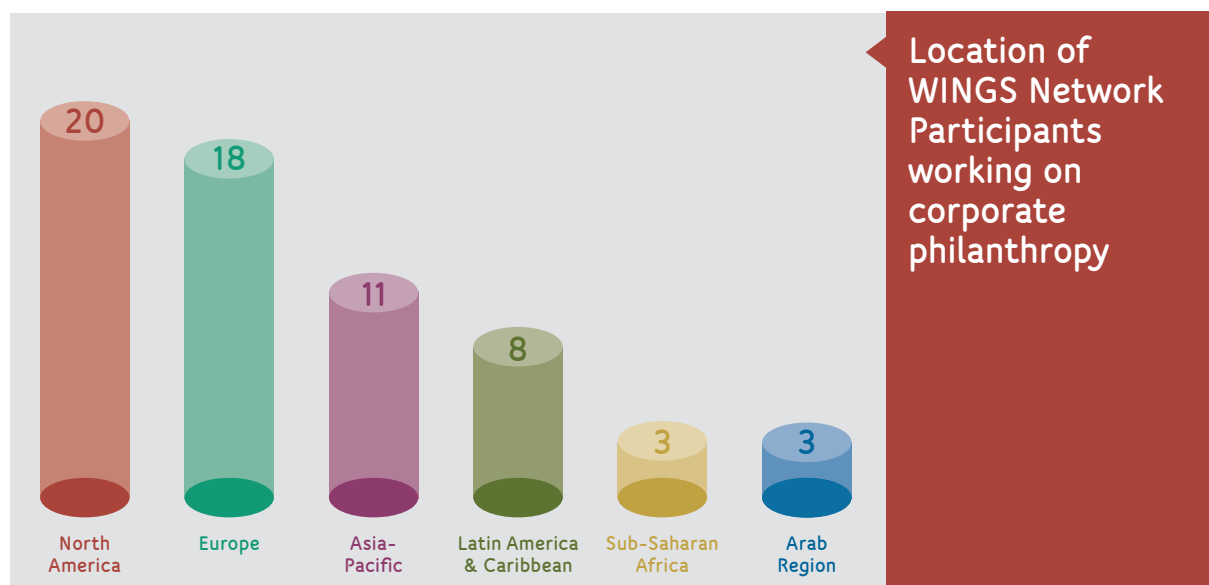


<sup>1</sup> The primary source of data for this section is WINGS members' database and surveys, in which information is self-reported and some organizations did not answer all questions, therefore graphs may not add up to the total.

## Pattern of formation - where are they?

The figures above indicate an interesting shift in the pattern of formation, which mirrors developments in philanthropy overall. Until the early 80s, all the organizations in this group of WINGS members were based in Europe and North America, expanding globally later in this decade. However, from 2006 onwards all new organizations formed were in the Global South.

About half of WINGS' members in Asia-Pacific, Latin America, North America, and Sub-Saharan Africa have corporations and/or corporate foundations among their members. The scenario changes in Europe, where around one third of the organizations work with corporate philanthropy, and in the Arab Region, where all WINGS' members engage on the topic:





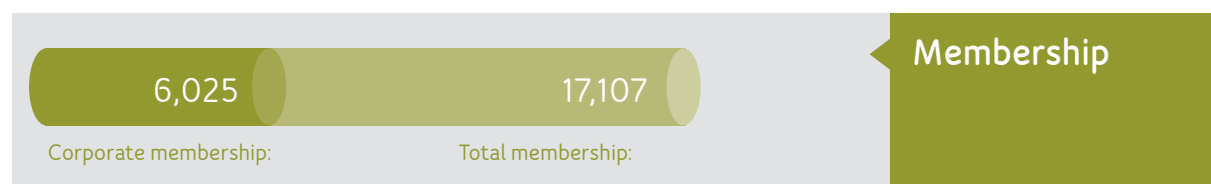
## What does their governance and staff look like?

Following WINGS' larger membership pattern, but contrary to organizations working with community philanthropy, 70% of the organizations have more board members than staff. Board members are not paid and their terms range between 2 and 12 years, with an average of 3 years.

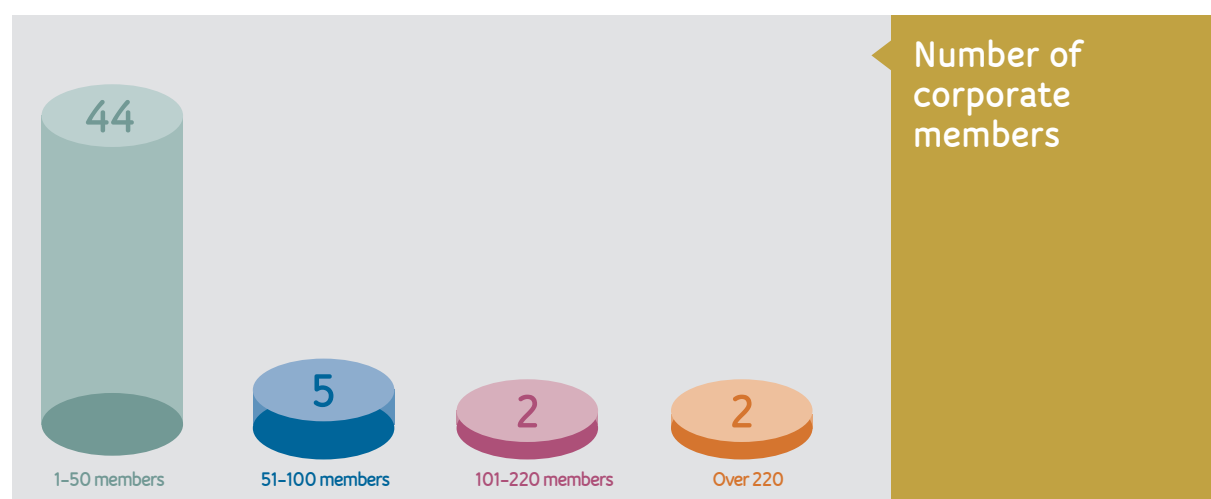


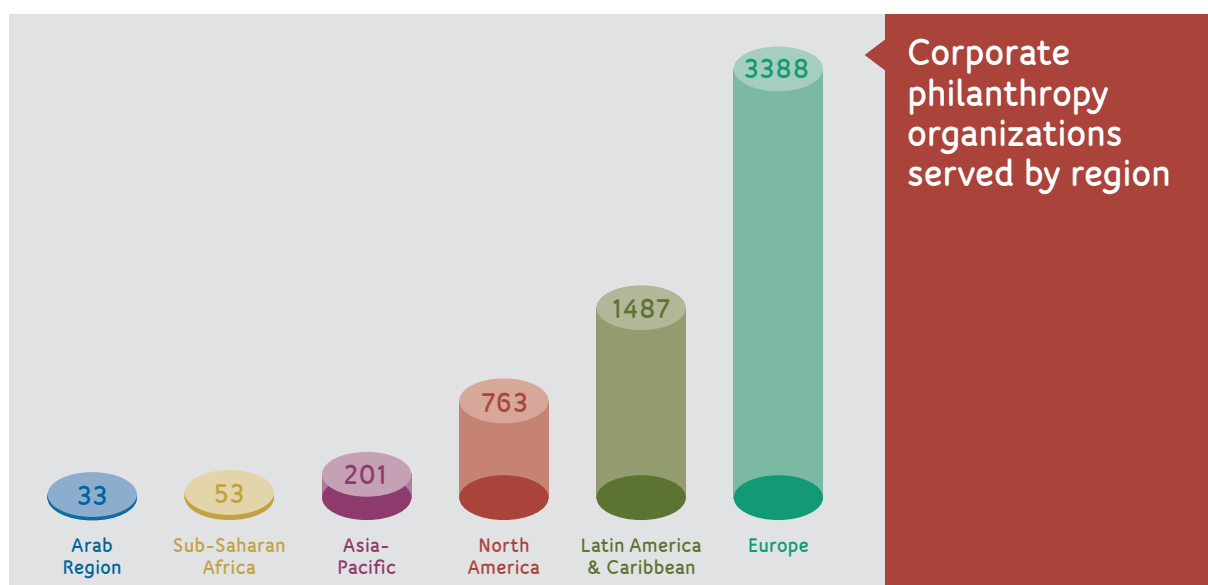
## Who do they work with?

We have found only five organizations focused exclusively on corporate support (compared to 14 organizations exclusively serving community philanthropy, for instance). Most support organizations that serve corporate members also serve other kinds of philanthropic organizations, such as family and independent foundations. Nevertheless, corporate philanthropy organizations make up 35% of their total membership – their membership ranges from only one organization to over 3,000 (the Charities Aid Foundation in Europe has over 3,500 corporate clients), though the greatest concentration (44 out of 63) is in the 1-50 range, with only 2 having over 220 members.



These organizations' main constituencies are, not surprisingly, corporate foundations and corporations, but they also manage funds and provide support to business associations and individuals (such as companies' CEOs and other employees). The majority of the organizations served are concentrated in Europe, Latin America and North America.



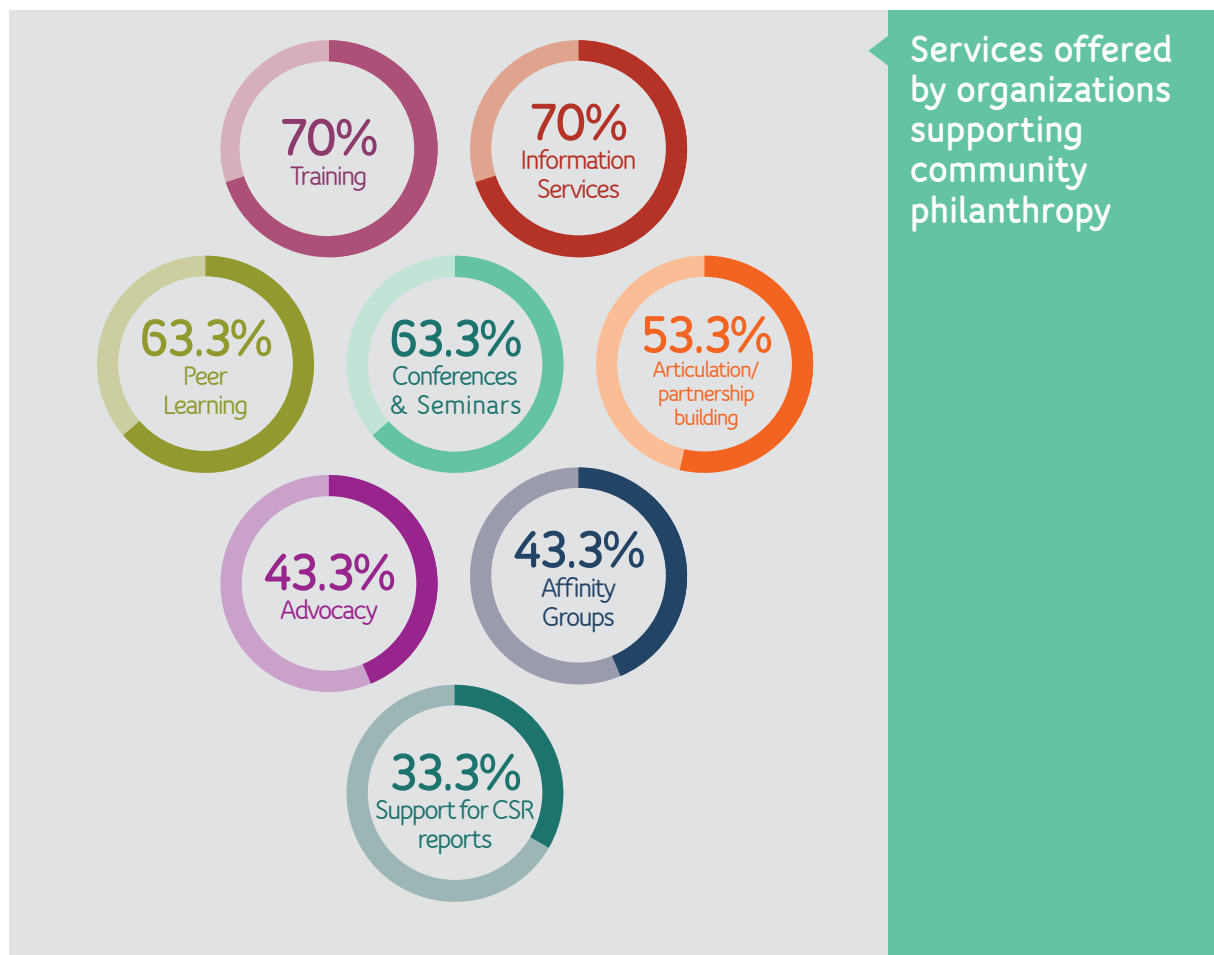


### 3. Supporting Corporate Philanthropy

#### What kinds of service do they provide?

This section draws on the 39 respondents that completed the detailed questionnaire. The section focuses on what WINGS members and network participants do in their work in corporate philanthropy.

As will be seen, the variety of the kinds of organization in question produced a similar variety of support services. Most of the organizations surveyed, however, provide a mix of some or all of advocacy, conferences and meetings, training, peer learning, the facilitation of affinity groups and information, usually in the form of surveys or case studies, though in one case, a respondent's organization had produced what they called a 'substantial online Guide to Good Practice in Corporate Foundations'.



Some are more directly involved, providing support to their members' (or in some cases clients') giving programs. Examples given include direct management of programmes, facilitating employee giving or pro bono work, and a number mentioned consultancy as among the services they offer. Services are fairly comprehensive in some cases, one of them providing 'consulting support to corporates on all elements of their giving programmes,' while another provides a complete back-office service for its corporate donor members including: 'administration and management (outsourcing some aspects), management and administration of grant and operational programs, strategic planning and needs assessments, monitoring and evaluation.' In another case, support took a more material shape: 'cash contributions...in-kind contributions [and] matching gifts.' A lot of

effort also goes into 'assisting corporates align their giving programme with their business strategy.'

One spoke of a five-year engagement with a 'Russian company and corporate foundation in the US - to develop their Russia programme that would align with their global strategies...'

'this year we did a SROI report on the results. Now the programme will be modified to create more impact.'

Another is working with a business in South Africa 'creating a SMS platform used now for encouraging young people to vote and avoid physical conflict (fist fighting) with adversaries during elections and it is working!'

Another organization, in partnership with the Center for Disaster Philanthropy, has launched an online dashboard and interactive funding map on disaster philanthropy. A mapping exercise, this time of national corporate philanthropy, is also being undertaken by an Argentinian organization. It 'allows the public access to a panorama of corporate actions in Argentine territory, as well as the social issues they are working to resolve and the amounts invested in each region/ social issue.' It also allows for better coordination of corporate philanthropic efforts.

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## Bringing together corporate donors with others

Some had a wider convening role. Not only were respondents involved in convening gatherings of members, but also in bringing together members with others interested in development in their region or country. One spoke, for example, of 'facilitating roundtable discussions between various corporate foundations (members) and other development stakeholder on collective ways of supporting development strategies at the county level in Kenya.'

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## Making a case for corporate giving

Most of the services mentioned turn on the outward face of corporate giving - helping companies or corporate foundations find and organize a giving initiative, or providing a means to do it. However, there was only one direct mention of helping clients or members sell the idea of corporate giving internally, or as the respondent in question put it, 'make the business case to senior executives'. This may also be implicit in helping businesses align business strategies with their philanthropy but it is certainly an area which would benefit from further investigation.

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## The fiscal and regulatory background

### Requirements to give

In only a few places is there a legally stipulated giving requirement and, generally speaking, this relates to corporate foundations rather than to corporations - the 5 per cent minimum payout requirement in the US, for instance, applies to corporate as well as private foundations - though India and South Africa are among the exceptions. In South Africa, companies are required to give 1 per cent of their net profit after tax, while 'each large business sector has specific legislated requirements, for example the Financial Sector Charter, the Mining Charter (including social and labour plans), etc.' In India, following the Companies Act 2013, companies above a certain turnover are required to spend 2% of their net profits.

In France, companies setting up a corporate foundation are obliged to give at least €150,000 per year to the foundation for the first five years, though there is no reported spending requirement for that foundation.

In addition to the mandatory payout for foundations in the US, the Community Reinvestment Act affects corporate giving in that it imposes requirements on financial companies to give. In a number of cases this amounted to mandatory disclosure of donations made and a degree

of tax deductibility against such donations, though there are some instances where recent legislation has caused a shift in the corporate giving landscape.

## Tax incentives to corporate giving

It is impossible to generalize about the amount of tax deductibility since it varies from country to country. Although this is not the place for a full discussion of what are often highly complicated arrangements, some examples may help to indicate the variety. In the UK, according to one respondent, 'corporate donations are fully deductible (capped at 100% of taxable income)'. In Poland, Egypt and South Africa, the figure is 10 per cent. In France, 60% of a company donation can be deducted from its corporate tax liability, provided it does not exceed a certain proportion of the annual turnover. In this connection, it's worth noting a new publication from one respondent, CAF UK, *Rules to Give By: A Global Philanthropy Legal Environment Index*, which ranks nations by how enabling the legal, regulatory and tax environment is for charitable giving.

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## Provision of training or advice

Several respondents provide direct training or advice on the legal and fiscal background against which their members operate. Most often, this turns on advice on compliance with local legal requirements, as is the case of GDPE in Argentina which runs an annual course on compliance with the demands of the country's tax authority. In some cases, training has a wider reach. The East African Association of Grantmakers (EAAG), for example, 'facilitates workshops on Legal and Fiscal environment/obligation of foundations including corporate foundations,' and has 'also led various legal and tax research and advocacy programs.' Another organization, in addition to providing training (workshop) on pertinent legal issues, also helps its 'corporate clients (with information on how to) obtain their tax breaks on donated funds.'

Many engage in some form of research or advocacy on the topic. CAF has a 'dedicated research and policy resource within our organization which has and continues to engage in advocacy on the legal and regulatory environment for giving'. One American respondent (with consideration that in the US the laws governing operation and tax deductibility tend to be more highly developed than elsewhere) is involved in campaigning in support of a 'flat 1% of private foundation excise tax, clarification of mission related investment-non-jeopardizing investment attributes; (and) support for donor advised funds.' While in Lebanon, the Arab Foundations Forum is working on the introduction of a new law to enable non-religious giving.

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## Norms and peer pressure

In many cases, however, there simply are neither legal requirements, nor are there any tax incentives. As one African respondent put it, 'corporate giving remains a voluntary norm.' What often exists are examples of best practice, designed to encourage corporate giving in accordance with generally accepted international standards – that is, transparently and with a view to benefitting the community in which the business operates. There are also peer incentives such as prizes and awards to recognize good examples. In East Africa, the East Africa Philanthropy Awards exclusively awards corporate CSR and philanthropy. In the UK, there are, among many, the Business Charity Awards, the Responsible Business Awards and the Guardian Sustainable Business Awards.

In some countries, though there is currently no CSR legislation, this is likely to change soon. In Tanzania, for instance, 'the Government is looking to establish a CSR law to ensure companies are contributing to the social wellbeing of the people.' Colombia, too, is contemplating the introduction of legislation on corporate giving. At the same time, there is a move afoot to treat corporate foundations in the same way as businesses when it comes to giving. For instance, AFE in Colombia is active in both these developments, in the case of the latter, 'working with the lawyers to understand the implications of this requirement.'

## The legislative outlook

Generally speaking, there are two principal motives for legislation on corporate giving. First, to encourage or oblige companies to contribute to the communities in which they operate and, second, to prevent the abuse of corporate giving mechanisms to shelter company profits from the tax authorities. Our survey has offered examples of both, either already passed or in the making but it is the first category that is attracting most of the recent attention. In addition to developments in India, a recent article in Alliance magazine (Carmen Perez, 'Corporate giving: the case for mandates', September 2015, [www.alliancemagazine.org/feature/corporate-giving-the-case-for-mandates](http://www.alliancemagazine.org/feature/corporate-giving-the-case-for-mandates)) cites some form of mandatory CSR in Mauritius (where companies are required to devote 2 per cent of chargeable income to CSR, Indonesia (where companies working in natural resource development are required to have a CSR programme in their annual plan) and Brazil (where some forms of official licence or permits to companies include a contingency for obligatory corporate giving).

How likely is this trend to grow? On the face of it, very likely, with pressure on companies to bear their share of development, on the one side, and on governments to look for alternative sources of welfare provision in the face of growing demand and shrinking public purses, on the other. In developing economies, especially, demands are likely to be made where new wealth is juxtaposed with inadequate systems of public provision. How effective legislation for mandatory CSR is, is still an open question. Recent research on the Broad-Based Black Economic Empowerment Act (B-BBEE) in South Africa suggests that, while it has increased the amount of corporate giving, this giving has not necessarily been well thought-out and that the use of a scorecard system and the relation of points and money 'appears to have favoured outputs at the expense of impact'. The effects of India's new CSR law, too, are yet to emerge. A recent article (Peter ter Weeme, 'One year into India's CSR law: The jury's still deliberating', 29 May 2015, [www.eco-business.com/opinion/one-year-into-indias-csr-law-the-jurys-still-deliberating](http://www.eco-business.com/opinion/one-year-into-indias-csr-law-the-jurys-still-deliberating)) notes that, in the nearly two years since the Companies Act 2013 came into force, 'implementation has been slow', adding that it's too soon to tell whether the bill will be as effective as intended.

Meanwhile the new rules are posing their own problems – for instance, spending of the entire 2 per cent of net profit budget. On 2 January 2015, the Economic Times of India reported that, while the CSR initiatives of multinational engineering company Siemens fulfill most of the Companies Act's requirements, they don't meet the 2 per cent net profit contribution ('Many companies still grappling with CSR rules of Companies Act'). 'We could give money to an NGO and tick it off the list, but we wanted to do something that would be sustainable,' the article quotes Sunil Mathur, company's managing director and CEO as saying. The implication is clear. Faced with the need to massively increase their social spending, many big companies may end up giving away funds without much thought. Another risk, says the Economic Times article, is that 'under the head of CSR, smaller firms are adopting questionable practices like tying up with non-governmental organisations (NGOs) run by friends and families. There are instances of CSR funds being diverted to sponsorships of activities done by people known or related to the executives of the company.'

## 4. Hot topics

As part of the survey, we wanted to establish how far a number of current ideas and practices in the corporate giving field are gaining ground. Therefore, we asked respondents whether they were supporting members' or clients' work in the following areas: alignment of corporate philanthropy with business; collective impact; cross-border giving; shared value creation; disaster assistance; lobbying and advocacy; the Sustainable Development Goals; and volunteering.

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### Alignment of corporate philanthropy with business

Not surprisingly, this is a major area of operation for most of the respondents. Roughly half (20 out of 39) mentioned some form of involvement. The two South African organizations who responded both saw this as an important area of work for them. In fact, for one of them, CAF Southern Africa, it is centrally 'underpin[ning] everything we do with our corporate clients'.

For most, involvement takes the form of information and advice. In the case of CAF UK, though, it extends to helping clients shape 'giving vehicles' while GIFE in Brazil included the topic in its most recent survey of members '(Censo GIFE 2014) and is in the process of developing two specific publications on the topic (to be launched in March 2016 and May 2016)'. Another organization in Slovakia fulfills this function by helping members 'understand the civil society realm'.

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### Collective impact

Only a few professed any activity in this area. Of those who did, the most active was EAAG which facilitates, 'roundtable discussions between various corporate foundations (members) and other development stakeholder on collective ways of supporting development strategies at the County Level in Kenya.' EAAG and its members are also 'partners in the YETU project..an initiative seeking to mobilize diverse private donors while leveraging community resources in support of various social programmes'. AFE in Colombia also supports collective projects among its members. Another spoke of 'measuring impact' and two others mentioned affinity groups on this topic.

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### Cross-border giving

Again, few of the respondents (six) are supporting work in this area and they defy easy categorization. The Foundation Center in the US, whose whole rationale is to collect and provide information on institutional giving, is one of these few and 'provides data and data visualization (i.e., maps and info-graphics) expertise to a number of cross-border initiatives'. In Europe, the topic is very much to the fore thanks to initiatives like the long campaign for a European Foundation Statute, so the EFC is involved in this area, too. In South Africa, Trialogue works with 'South African multinationals that operate across Africa'.

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### Shared value creation

The small number of respondents involved with 'shared value creation', suggested that this is not a concept that has so far made much headway in many parts of the world. However, where it does form part of respondents' work, it is often an important one. CAF Southern Africa, for instance, speaks of having 'woven a lot of this philosophy into our innovative work on employee volunteering, in particular, cause-related marketing'. CECP describes it as 'within the range of topics covered when providing strategic advice in fast-track consulting as well as in our past year's research.'



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## Disaster assistance

Where respondents are involved in this area, it is mainly in the provision of information. An exception is the Czech Donors Forum which actually raises funds for disaster relief through its donation programmes and its online giving platform for non-profits.

'We serve as a communications hub around disaster assistance,' said one US respondent. Foundation Center and Center for Disaster Philanthropy jointly launched an online dashboard and interactive funding map and have produced a second edition of their annual research report, *Measuring the State of Disaster Philanthropy 2015: Data to Drive Decisions*. Another US respondent, the Connecticut Council for Philanthropy, also works in this area in partnership with the Center for Disaster Philanthropy and GCIR (US).

In two cases, organizations had become involved in disaster assistance following particular disasters. Generosity NZ in New Zealand, for instance, has been 'involved with monitoring and studying the response to local disasters such as the Canterbury earthquakes in 2011. We also carry a page on our website that co-ordinates responses through contributing agencies to disasters around the world.' For the Arab Foundations Forum, their involvement in this area has been sparked specifically by the Syrian refugee crisis. Others, like the Center for Philanthropy in Slovakia, get involved in this area when necessary.

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## Lobbying and advocacy

As we have seen, above, this is also a big area of work for respondents and, in a number of cases, much of their effort is concentrated on it. 'Our work is focused on education and advocacy,' said one respondent. Generally – and again predictably – their advocacy tends to be in the area of the legal and fiscal regulations affecting the work of their members or clients. A fairly representative view is that expressed by the Council of Finnish Foundations: 'As a whole our organization is trying to positively affect the ability to donate tax free.'

A number were able to provide specific instances of lobbying campaigns. CAF UK, for example, has 'lobbied on behalf of the charity sector to persuade Government to drop proposals to cap tax relief on charitable giving,' while the Centre Français des Fonds et Fondations has lobbied on issues such as the European Foundation Statute and cross-border giving.

Interestingly, although the survey question asked about their 'supporting' lobbying efforts by their constituents, some spoke of themselves as leading the effort. EAAG, for instance, says it has 'led various legal and tax advocacy programs, and similarly, CAF Southern Africa has been 'a leader in challenging restrictive state regulatory requirements.' Another respondent organization was restrained from advocacy by their perception that they are not 'able to talk on behalf of the corporate sector'.

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## Sustainable Development Goals (SDGs)

Beyond business' role in economic development, the UN's newly-launched Sustainable Development Goals (SDGs) will have major implications for corporate social involvement. The introduction to Goal 17 (Revitalize the Global Partnership for Sustainable Development) notes that: 'a successful sustainable development agenda requires partnerships between governments, the private sector and civil society.'

So far, only a few of the respondent organizations have become active in this area, though many are aware of it as an area that is likely to grow. CAF Southern Africa describes itself as 'just beginning on this and mostly on the volunteering aspects. Following the Emerging Philanthropies conference in Beijing we will be working with African partners on the SDGs.' A few, however, have hit the ground running, so to speak. The East African Grantmakers' Association, for instance, 'through the National Philanthropy Forum and in partnership with the UNDP Partnership for Philanthropy Project...engages corporate foundations (both members and non-members) in

discussion on domesticating SDGs, opportunities for funding SDGs'. The same organization is to make the theme of its annual regional conference this year the role of philanthropy in implementing the SDGs and 'two sessions will be dedicated to corporate giving.' GIFE in Brazil is part of the 'multisector coalition with the goal of SDG implementation'.

The focus for many of those active in this area is the the SDG Philanthropy Platform. Indeed, one respondent, the Foundation Center in the US, was instrumental in setting up the SDG Philanthropy Platform in collaboration with UNDP, Rockefeller Philanthropy Advisors, WINGS, and others. AFE in Colombia is 'the local partner for the SDG philanthropy platform' and is 'promoting collective projects among our members' with a specific focus on the SDGs,' while the Arab Foundations Forum is organizing 'networking events and panels'.

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## Volunteering

A couple of organizations are deeply involved in this area – 'big time!' as the respondent for CAF Southern Africa puts it. It is their 'main source of our income-generation work and has been growing for the past two years'. For CECF it is a 'major area of expertise and service' while the Centre Français des Fonds et Fondations has produced its own study of employee volunteering. For another respondent, work on volunteering forms 'part of the mentoring and advice work with corporates'.

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## Capacity and resources

We did not ask respondents specifically about this topic, but it is worth mentioning since capacity and resources clearly underlies many other issues and is an area of concern for respondents. 'Budget and time constraints continue to be the leading challenges to implementing CSR activities,' says CAF UK and this sentiment is echoed by a number of others. 'Companies don't have enough budget' and, in some cases, they have grown more cautious since the recession.

Moreover, it is an issue for both parties, corporates and the support organizations themselves, whose work is often circumscribed by the fact that they have small staffs (as we noted earlier) and slender budgets. The need to maximise income can have side-effects.

Squeezed on one side by limited capacity and on the other by competition from for-profit consultancies, in some cases, the missions of the respondent organizations are under stress. Generosity NZ in New Zealand is a good example: 'We are a small organization trying to do a lot of work in this space. Our work goes deeper than a consultancy would as it is our core mission and we aim to provide a higher level of intelligence into the generosity sector so that the whole sector works better. These aims are often broad-sided by private enterprise offering a consultancy for profit.'

## 5. Mapping the field

As support organizations themselves, the respondents are of course part of the infrastructure of the corporate giving field. But what about other elements of that infrastructure? Respondents were asked to identify: standards of best practice on corporate social involvement; organizations or initiatives on social policy involving corporate participation; multilateral organizations promoting corporate engagement; government agencies or programmes promoting corporate engagement; research or teaching institutions specialising in corporate citizenship and related issues; private consultancies offering corporate engagement services. The results are presented in the table below:

### Sub-Saharan Africa



- 1 ISO on corporate soc responsibility standards (Kenya)
- 2 CSR in Africa; Corporate Social Responsibility Awards, Kenya; Bank M East Africa CSR Awards; East Africa Philanthropy Awards, East Africa Top 100 Mid-sized Companies Awards; Trialogue CSI Award; Mail & Guardian Investing in the Future Awards; Sunday Times Brand Awards (SA)
- 3 National Business Initiative; Business Leadership South Africa; Business Unity South Africa; National Education Collaboration Trust (SA)
- 4 UNDP Partnership for Philanthropy; IED CRED
- 5 SIFA (Kenya) Social Investment Focused Agenda – an initiative by the GOK and Kenya Private Sector Alliance
- 6 Ufadhili; CSR Training Institute (E Africa); University of Pretoria, UNISA, Stellenbosch Univ (SA)
- 7 DINA GIN Corporate Communications; Uganda Chapter for CSR Initiatives (E Africa); Trialogue, Tshikululu; CAF South Africa (SA)

### North America



- 1 Dow Jones Sustainability Index; Foundation Center standard
- 2 US Chamber of Commerce Corp Citizenship Awards; Business Excellence in Disaster Response Awards; CECF Force for Good Awards (US);
- 3 Council for Encouraging Corporate Phil; VOWS
- 5 Corporation for National and Community Service
- 6 Johns Hopkins Univ; Boston College Center for Corp Citizenship; Most MBA Programmes
- 7 TCC Group; Taproot Foundation

### Arab Region



- 6 Gerhart Center, American Univ of Cairo; Business School, American Univ of Beirut

- 1 Standards of best practice
- 2 Awards
- 3 Orgs on social policy with corporate involvement
- 4 Multilateral orgs promoting corporate engagement
- 5 Govt agencies/progs promoting corporate engagement
- 6 Research/teaching institutions
- 7 Private consultancies

## Asia-Pacific



- 2 Sustainable Business Awards (NZ);

## Latin America & Caribbean



- 1 Indicadores Ethos; Fundação Nacional da Qualidade; ISE; ICO2; Guia Exame Sustentabilidade, Programa Brasileiro GHG Protocol; GIFE Best Practice Guide for Governance of Corp Foundations (Brazil)
- 2 Premios Portafolio (Colombia); Prêmio Eco, Guia Exame de Sustentabilidade (Brazil)
- 3 Mexico Unido contra la Delincuencia; Pacto Nacional pela Erradicação do Trabalho Escravo no Brasil; Nossa São Paulo; Mulher 360; Coalizão Brasil Clima, Florestas e Agricultura; Plataforma ODS (Brazil)
- 4 SDG Philanthropy Platform;
- 6 Anahuac Univ (Mexico); Centro de Estudos em Sustentabilidade da FGV (GVces); Núcleo de Sustentabilidade, Dom Cabral; CEATS, Univ of Sao Paulo (Brazil)
- 7 Compartamos con Colombia; DIS (Colombia); IDIS; UniEthos; Gestão Origami; Diagonal Urbana (Brazil)

## Europe



- 1 RESPECT Index (Warsaw Stock Exchange); Corporate Donors of Russia; Association of Corporate Foundations Reporting Standards (Slovakia); London Benchmarking Group standards; Business in the Community (BITC) Mark (UK)
- 2 Pontis Foundation CSR Award (Slovakia); TOP Responsible Company Award (CZ); RDF Corporate Donor of Russia; Business Charity Awards, Responsible Business Awards; Guardian Sustainable Business Awards; Guardian Charity Awards; Civil Society Charity Awards; Payroll Giving Excellence Awards (UK); ESSEC Grand Prix de la RSE; Trophée des Entreprises Responsables (France); HDF Community Investment Award; CSR Hungary Award; Hungarian PR Association CSR Best Practice (Hungary);
- 3 Polish Institute for Human Rights and Business; Russian Managers' Association; Council on Corporate Volunteering (Russia); Business Leaders Forum; Pontis Foundation Anti-Corruption Fund (Slovakia); Global Agenda Council; BITC; CBI Great Business Debate (UK); Hungarian Business Leaders' Forum; Hungarian Business Council for Sustainable Development; Kovet-Inem (Hungary)
- 4 Finnwatch (Finland)
- 5 Ministry of Economic Development (Russia); Ministry of Employment and the Economy (Finland); Plateforme Nationale de l'Action Globales pour RSE (France); European Commission (Europe general)
- 6 Petersburg Univ Business School; Mirbis Business School; Plekhanov Academy (All Russia); Univ of Tampere (Finland)
- 7 Pontis Foundation; Well-Giving; Center for Philanthropy (Slovakia)

- 1 Standards of best practice
- 2 Awards
- 3 Orgs on social policy with corporate involvement
- 4 Multilateral orgs promoting corporate engagement
- 5 Govt agencies/progs promoting corporate engagement
- 6 Research/teaching institutions
- 7 Private consultancies

There are some things to bear in mind when looking at this table. First, it is not comprehensive. It draws only on the responses to the survey whose respondents, though drawn from every region, are not evenly distributed throughout that region (there was only one respondent, for example, from East Asia and two from South Asia), nor do they necessarily cover the whole region. It would be a mistake, for example, to conclude that because there are no CSR best practice standards given for Asia/Australasia, none exist. Our respondents only speak from what they know.

Second, it includes only named entities and initiatives. Often, where CSR is most highly developed, there were too many to list individually – respondents from the UK and South Africa, for instance, both noted that research and training courses are so widespread that many universities in those two countries offer them. Similarly, in the private consultancy category, a US respondent simply writes ‘there are (too) many!’ It’s also worth noticing that generally respondents do not name themselves, though some of them clearly fall into one category or another. The national branches of CAF and the Arab Foundations Forum offer paid consultancy services in some areas.

Third, a number of organizations mentioned internationally recognized standards of best practice such as the UN Global Compact’s Annual Communication on Performance (COP); the Dow Jones Index of Sustainability; the Carbon Disclosure Project; the International Integrated Reporting Committee’s (IIRC’s) framework; FTSE4Good and so on. Internationally operating multilaterals such as the UN Global Compact or the OECD Donor Committee on Enterprise Development were also mentioned. Though important and widely used, these are not listed in the table because they are pan-regional.

Finally, and related to these considerations, it is tempting but problematic to draw comparisons with our previous report on CSR, *The Current Landscape of Corporate Social Responsibility*, published in 2008. That report was principally based on secondary sources, while this report has been based on primary sources (field research). With these provisos in mind, however, the results reveal six main findings:

1. Our respondents could point to peer-driven norms in most of the regions. Almost all have some local (regional or national) standards of good practice (the exceptions being Asia/Australasia\* and Middle East/North Africa (MENA)) and in all but one generally applauded corporate behaviour is endorsed and recognized by awards (the one exception here is MENA).
2. Respondents in all regions could identify research or teaching institutions specializing in corporate citizenship and related issues
3. In every region except MENA, respondents knew of organizations or initiatives on social policy involving corporate participation
4. Government agencies promoting corporate engagement are unevenly distributed. Most of the European participants could identify at least one in their country, but there were none in either MENA or Latin America and the Caribbean, and only one mentioned in Africa.
5. The number of private consultancies offering corporate engagement services appears to be increasing. Is this a trend that will continue? Probably, yes, as companies feel increasing pressure to take on a social role. Again, none were identified in Asia/Australasia but given the Companies Act 2013 (see above); at least in the case of India, we should expect to encounter a number of these in the next edition of this report.
6. MENA remains the region where the infrastructure for corporate giving is least well-developed.

\*In view of the fact that there were only three respondents from an area that comprises most of the world’s Eastern Hemisphere, this exception is not surprising. The exceptional nature of the region to the remainder of these points can be taken as read, except where otherwise stated.

## 6. Reflections

Given the make-up of WINGS membership, this report has inevitably focused on the support and infrastructure for corporate giving. However, this support should be set against more general developments in corporate giving and its likely future trends. In what kind of climate are they operating and what effect might coming trends have on their work in future? To try to answer these questions, we have drawn on what our respondents have told us and research on other reports published on the topic.

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### An increase in corporate giving

Corporate giving appears to be increasing both in volume and in sophistication. According to the Foundation Center, the 2,500 or so corporate foundations in the US gave a total of \$5,400 million in 2013. This represents a fairly steady increase over the last decade, the corresponding figures for 2010 being \$4,900 million and, for 2007, \$4,397. This increase is not accounted for by a rise in the number of corporate foundations, since the number has held fairly steady over the same period.

Similarly, CAF UK's<sup>2</sup> survey of corporate giving among the FTSE companies in the UK (2014) shows an increase in giving among those companies from just over £1,000 million in 2007 to £2,500 million in 2012. More than twice as many of the companies surveyed have increased their giving and, overall, donations have increased faster than pre-tax profits. The report also finds that companies with the highest turnovers are 'significantly more likely to be engaging in corporate responsibility activities.'

These findings are endorsed by another report, produced by CECP<sup>3</sup> in the US. Between 2012 and 2014, says the report '56% of companies increased giving, while only 36% decreased it and 8% maintained the same giving level.'

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### This increase is likely to continue

It seems that this trend is likely to continue for the climate for corporate giving is becoming more favorable or more demanding depending on how you look at it. There is a general expectation, both within and outside the sector, that business will have a greater social role in the coming decades. As the CECP puts it, 'big businesses are going to be bigger stakeholders in "fixing" the world.' We have noted in the section on Hot Topics that the Sustainable Development Goals assume the integral role of business in their achievement.

Moreover, consumers increasingly expect companies to contribute to society beyond the services or products they sell. According to CAF's research into the FTSE companies, more than two-thirds of British adults (69%) agree that 'businesses have an obligation to support the local communities in which they operate', and just over two-fifths (44%) agree that 'businesses have an obligation to donate to charitable causes'. Note the word 'local' here. According to business analysts, Nielsen<sup>4</sup>, 55% of customers will spend more on products from companies that demonstrate they care.

Nor is this just 'the right thing to do' from a moral perspective. Charitable Trust's *Future of Corporate Giving*<sup>5</sup> research goes so far as to suggest that some form of corporate giving will become a commercial imperative: 'Just over half of survey respondents (52%) could imagine companies "struggling to compete" if they were not involved in corporate giving.' More positively, though there is a good deal of skepticism about the public relations motives of companies (as our survey respondents highlight), a majority of consumers (84%) believe that business can pursue its own goals while simultaneously doing good for society, according to the 2015 Edelman Trust Barometer.

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<sup>2</sup> Corporate Giving by the FTSE 100, Charities Aid Foundation UK, August 2014

<sup>3</sup> Giving In Numbers, CECP, 2015

<sup>4</sup> [www.nielsen.com/us/en/insights/reports/2014/doing-well-by-doing-good.html](http://www.nielsen.com/us/en/insights/reports/2014/doing-well-by-doing-good.html)

<sup>5</sup> The Future of Corporate Giving, the Charities Trust/Medicash, 2014

That attention to social matters can be good for business is backed up by a growing body of research. The CECF report cited above notes research by Bob Eccles and George Serafeim of Harvard Business School to show that 'investments in purpose-driven companies can outperform more traditional investments in the long run. Their analysis revealed that a dollar invested in the value-weighted portfolio of a "high-sustainability firm" in 1993 would have been worth \$22.60 by 2010, versus only \$15.40 for a dollar invested in a more traditional firm.'

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## Limitations in the data

Despite these statistics, a global picture of corporate giving remains largely guesswork, which also presents a future challenge for support organizations. There are three main reasons for this vagueness:

1. In most places, statistics on corporate giving disaggregated from giving in general are not available.
2. As remarked on elsewhere in the report, the sector is a very varied one. It includes giving by companies and by corporate foundations, and giving in kind, pro bono work and employee volunteering, as well as giving in cash. Even in the US, where data is more plentiful and taken more seriously than elsewhere, the Foundation Center figures are for corporate foundations and do not include giving by companies. This is because direct giving from companies in the US is not governed by the same rules and subject to the same reporting obligations as tax-exempt entities. Companies do not feel comfortable or incentivized to provide information about such contributions, so while the data is there, it is often not forthcoming. Since direct giving is thought to be a larger piece of the corporate philanthropy pie, we are missing the full picture. Conversely, CAF's figures are for a sample of companies and do not include corporate foundations (the last report on UK foundations we were able to find is a Business in the Community report, dating from 2002. According to its figures, registered corporate foundations in the UK gave £82 million in 2000-1. The current figure is likely to be much higher).
3. The problem is compounded by the fact that there is no standardized means of accounting for corporate giving, even within one country in many cases. This remains the case despite the fact that the use of international standards is increasing (fifteen years ago London Benchmarking Group (LBG) had just 6 members. The current figure is 300). The CAF UK report observes that because of inconsistency in reporting frameworks, it remains difficult to 'know the motivations for corporate donations (i.e. commercial initiative or community investment etc.), which causes were supported or who benefited from these contributions.' Because of this, a big slice of any of what the companies surveyed have called giving in any of the years from 2007-14 is 'unspecified' (that is to say it is not itemized into time, in-kind contributions, cash or management costs).

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## Changes in the form of corporate giving

This is becoming a more urgent problem because of another trend. The Charities Trust report confirms the impression given by respondents that while corporate contributions to community causes are growing, according to LBG members, their make-up is changing. Its members' contributions, says the organization, rose from £1.1bn in 2007 to £1.65bn in 2012. However, at the earlier of those dates, nearly 70% of these were 'cash' contributions. That figure has fallen to 54% as the proportion of giving made up of 'employee time' and 'in-kind' contributions has risen sharply. Of those surveyed by the Trust's report '62% had noticed a shift from cash donations to in-kind and volunteering programmes.' Similarly, the 2014 Forecasting report from the Association of Corporate Contributions Professionals (ACCP) notes, 'an emerging trend for 2014 for companies to increase allocations of non-financial resources. This is demonstrated by 10% more companies planning to include product/in-kind donations in their charitable allocations and 15% more companies including volunteer-related gifts.'<sup>6</sup>

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<sup>6</sup> 2014 ACCP Trend Report: Budgeting and Forecasting, ACCP



Another consideration here is that, as one of our respondents said, CSR is 'a much broader concept than any form of public-benefit investments or activities a corporation might engage with.' The Charities Trust report also observes that 'community investment is increasingly tied to a broader sustainability agenda' and we also saw the notion of sustainability appearing in respondents' descriptions of the aims and activities of their members.

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## Alignment of giving with mainstream business

We have seen that this is already a major area of activity for our members. A 2012 report from Colombia, compiled by the Promigas and DIS Foundations also notes the tendency to integrate the aims of corporate foundations into the business strategy of the company. *The Future of Corporate Giving* report suggests that this will be pushed even further in future, with 56% of those it surveyed believing that corporate giving would not exist as a separate programme, but that its ideas would become a core business strategy. The report even goes so far as to claim that 'companies will seek long-term profits from their corporate giving and align their activity with something "meaningful" for the business. Community programmes will no longer be a separate, "add on" to the business, but set up to deliver commercial value, outside of revenue, from meeting social needs.'

There are two elements at work here, the commercial and the social. However much observers want to suggest they are going in an identical direction, they are potentially in conflict. In such a case, which will have pre-eminence? The answer seems obvious. The Colombian report notes the view among company executives that, while they have a strong commitment to the mission of the company's corporate foundation, those foundations are useful to the interests of the company. It is likely there will be work for WINGS members supporting corporate philanthropy in helping their constituents navigate those conflicts without sacrificing social aims to commercial demands.

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## Collaboration

An area on which our respondents had little to say, but which research suggests is likely to grow is that of collaboration – with other businesses and with public sector bodies. 'Collaboration, including with competitors,' argues *The Future of Corporate Giving*, 'will amplify impact and a philosophy of social action will emerge'. According to Mark Shamley of ACCP, 'Collective impact is a big trend – multiple parties are coming together to pool their expertise and resources to solve big social issues.'

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## Measurement

Another area which the literature suggests is growing and will continue to grow is impact and its measurement. Partly this is a product of the spirit of the times, partly a response to shrinking budgets following the recession – companies and corporate foundations want to make sure they are getting their money's-worth for their contributions. 'Measurement of inputs, outputs and impacts of community investment have increased markedly,' says *The Future of Corporate Giving* and more concretely, the ACCP Forecast notes, '60% of companies surveyed plan to increase measurement efforts in 2014, an increase of 14% from 2013.' The CECP Report found an increase from 2013 to 2014 in the companies it surveyed in both those that measure the impact of all grants (19% in 2013 to 25% in 2014) and of those that measure the impact of some grants (78% in 2013 to 86% in 2014). The report goes on to add that this measurement is likely to drive growth in giving and, in *The Future of Corporate Giving* report, 69% of those surveyed expect that by 2022, a greater share of corporate giving budgets will be channelled only into causes where there is measurable impact.

There are grounds for concern here, as well as for optimism. As some of our survey respondents noted, it can happen that the desire for demonstrable impact drives some funding away from causes where measuring impact is difficult with funders choosing easier options.

## 7. Implications for infrastructure

So corporate giving is likely to increase, but more of it is likely to take other forms than grants. It is also likely to become more formal and more structured: more associations of corporate funders, more use of general reporting frameworks, greater regulation, and a sharper focus on results. It is also likely to become more a matter of standard business practice than simply a piece of hand-in-your-pocket largess and there is likely to be increasing pressure on those who do not currently practice it to do so.

What are the implications for support organizations? Underpinning most of these developments will be more and better information and the development of standardized reporting methods and which take account of the non-cash elements of corporate giving. Support organizations can take the lead in this, bringing together interested parties to develop such a framework.

As legislation increases, support organizations can take the lead in lobbying governments to ensure that it creates a more conducive environment for giving, rather than a more restrictive one.

As our survey has shown, WINGS members are already involved with their members and clients in aligning giving with mainstream business. The literature suggests that this likely to be another 'growth area' for them.

In terms of the dangers of, and demands for, greater impact, WINGS members should consider doing two things: first, make the case for those issues where measurement is difficult but which are important and, second, take the lead in elaborating standards of measurement which take account of those difficulties.

Much has been said about the alignment of business and social goals and, as we noted in the early sections of this report, CSR is a concept that is broadening and new dimensions are being explored. Issues such as how companies engage with their own workforces, the surrounding communities and other stakeholders are becoming increasingly important. Can a company who gives generously still be considered a good citizen if it is deficient in broader CSR measures? If not, what can or should supporting organizations do to bring their social activities and commercial practices into alignment so that they can, in turn, help to drive business goals?

Generally speaking, the task that lies ahead of WINGS members and other support organizations is to facilitate, however possible, the formalization of the corporate field as it develops. At the same time, they may need to ensure that this growing formality works in favour of both corporate donors and the societies they support, rather than forcing them into a straitjacket of expectation and regulation.



# Annexes

## Annex A: Survey Respondents

1. Academy for the Development of Philanthropy in Poland
2. AFE - Asociación de Fundaciones Empresariales
3. Arab Foundations Forum (AFF)
4. CAF - Charities Aid Foundation
5. CAF Russia - Charities Aid Foundation
6. CAF Southern Africa - Charities Aid Foundation
7. CECF - Committee Encouraging Corporate Philanthropy
8. CEMEFI - Centro Mexicano para la Filantropía
9. Centre for Advancement of Philanthropy
10. Centre Français des Fondations
11. Centrum pre filantropiu n.o. (Center for Philanthropy)
12. COF - Council on Foundations
13. Connecticut Council for Philanthropy
14. Council of Finnish Foundations
15. Council of Michigan Foundations
16. Czech Donors Forum
17. EAAG - East Africa Association of Grantmakers
18. EFC - European Foundation Centre
19. Forefront
20. Foundation Center
21. GDFE - Grupo de Fundaciones y Empresas
22. Generosity New Zealand
23. GIFE - Grupo de Institutos, Fundações e Empresas
24. Hungarian Donors Forum
25. Independent Sector
26. Innovaid Advisory Services
27. John D. Gerhart Center for Philanthropy and Civic Engagement, AUC
28. PFI (Association of Indonesian Philanthropy)
29. Polish Donors Forum
30. SAANED for Philanthropy Advisory in the Arab Region
31. Synergos
32. Trialogue

\*In some instances, there was more than one respondent per organization, as well as anonymous respondents.

## Annex B: List of 63 WINGS member organizations and network participants working with corporate philanthropy by country

<b>Argentina</b> GDFE - Grupo de Fundaciones y Empresas	<b>Hungaria</b> Hungarian Donors Forum	<b>Russia</b> CAF Russia - Charities Aid Foundation Russian Donors Forum
<b>Belgium</b> EFC - European Foundation Centre	<b>India</b> Centre for the Advancement of Philanthropy Innovaid Advisory Services Sampradaan - Indian Centre for Philanthropy	<b>Singapore</b> AVPN - Asian Venture Philanthropy Network NVPC - National Volunteer & Philanthropy Centre
<b>Brazil</b> GIFE - Grupo de Institutos, Fundações e Empresas IDIS - Instituto para o Desenvolvimento do Investimento Social	<b>Indonesia</b> Indonesia Business Links PFI (Association of Indonesian Philanthropy)	<b>Slovakia</b> Slovak Donors Forum
<b>Bulgaria</b> CAF Bulgaria - Charities Aid Foundation	<b>Italy</b> Assifero - Associazione Italiana Fondazioni e Enti di Erogazione	<b>South Africa</b> Banking Association South Africa (The)  CAF Southern Africa - Charities Aid Foundation
<b>Canada</b> Philanthropic Foundations Canada	<b>Jordan</b> Arab Foundations Forum (AFF) SAANED for Philanthropy Advisory in the Arab Region	<b>United Kingdom</b> CAF UK - Charities Aid Foundation London Funders
<b>Chile</b> Forum Empresa	<b>Kenya</b> EAAG - East Africa Association of Grantmakers	<b>United States</b> AGAG - Africa Grantmakers Affinity Group AGM - Associated Grantmakers Association of Baltimore Area Grantmakers CECP - Committee Encouraging Corporate Philanthropy COF - Council on Foundations Connecticut Council for Philanthropy Council of Michigan Foundations Florida Philanthropic Network Forefront Foundation Center Funders Concerned About AIDS Indiana Philanthropy Alliance North Carolina Network of Grantmakers Northern California Grantmakers Philanthropy New York Philanthropy Ohio Philanthropy Southwest Southeastern Council of Foundations Washington Regional Association of Grantmakers
<b>China</b> China Foundation Center	<b>Mexico</b> CEMEFI - Centro Mexicano para la Filantropía	
<b>Colombia</b> AFE - Asociación de Fundaciones Empresariales	<b>New Zealand</b> Generosity New Zealand	
<b>Czech Republic</b> Czech Donors Forum	<b>Pakistan</b> Pakistan Centre for Philanthropy (PCP)	
<b>Ecuador</b> CERES - Consorcio Ecuatoriano para la Responsabilidad Social	<b>Philippines</b> League of Corporate Foundations	
<b>Egypt</b> John D. Gerhart Center for Philanthropy and Civic Engagement, American University in Cairo	<b>Poland</b> Academy for the Development of Philanthropy in Poland Polish Donors Forum	
<b>El Salvador</b> FUNDEMÁS - Fundación Empresarial para la Acción Social	<b>Portugal</b> Centro Português de Fundações (Portuguese Foundation Centre)	
<b>Finland</b> Council of Finnish Foundations	<b>Romania</b> Association for Community Relations Centrum pre filantropiu n.o. (Center for Philanthropy)	
<b>France</b> Centre Français des Fondations		
<b>Germany</b> Bundesverband Deutscher Stiftungen e.V. (Association of German Foundations)		

Legend  
Dues-paying members





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